

SECURITIES AND EXCHANGE COMMISSION

**SUPPLEMENT DATED MAY 12, 2006
TO
POST QUALIFICATION AMENDMENT NO. 13
TO
FORM 1-A */A***

REGULATION A OFFERING STATEMENT

UNDER

THE SECURITIES ACT OF 1933

STEUBEN TRUST CORPORATION

(Exact name of issuer as specified in its charter)

NEW YORK

(State or other jurisdiction of incorporation or organization)

One Steuben Square, Hornell, New York 14843-1699

(607) 324-5010

(Address, including zip code, and telephone number, including area code,
of issuer's principal executive offices)

**Stephen H. Waite, Esq.
UNDERBERG & KESSLER LLP
300 Bausch & Lomb Place
Rochester, New York 14604
(585) 258-2800**

**PROCESSED
MAY 19 2006
THOMSON
FINANCIAL**

(Name, address, including zip code, and telephone number, including area code,
of agent for service)

6060
Primary Standard Industrial
Classification Code Number

16-1368310
I.R.S. Employer
Identification Number

If any of the securities being registered on this form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, check the following box: [X]

This Offering Statement shall only be qualified upon order of the Commission, unless a subsequent amendment is filed indicating the intention to become qualified by operation of the terms of Regulation A.

To the Common Shareholders of Steuben Trust Corporation:

Effective May 11, 2006, the Board of Directors of the Steuben Trust Corporation determined the fair market value of the Common Stock of Steuben Trust Corporation, for purposes of the Corporation's Share Owner Dividend Reinvestment and Stock Purchase Plan, to be \$22.84 per share.

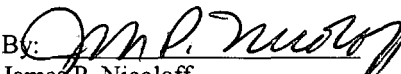
POWER OF ATTORNEY

The Issuer and each person whose signature appears below hereby appoints Brenda L. Copeland and James P. Nicoloff, and each of them, as attorneys-in-fact, each with full power of substitution, to execute in their names and on behalf of the Issuer and each such person, individually and in each capacity stated below, one or more amendments (including post-effective amendments) to this Offering Statement as the attorney-in-fact acting on the premise shall from time to time deem appropriate and to file any such amendment to this Offering Statement with the Securities and Exchange Commission.

SIGNATURES

The Issuer. The Issuer has duly caused this Offering Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in Hornell, New York, on this 12th day of May, 2006.

STEUBEN TRUST CORPORATION

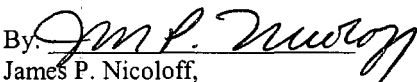
By: 
James P. Nicoloff,
Executive Vice President and
Chief Financial Officer

This Offering Statement has been signed by the following persons in the capacities and on the dates indicated:

Date: May 12, 2006

By: Brenda L. Copeland*
Brenda L. Copeland, President and
Chief Executive Officer

Date: May 12, 2006

By: 
James P. Nicoloff,
Executive Vice President, Treasurer and
Chief Financial Officer

Date: May 12, 2006

By: David A. Shults*
David A. Shults, Director and
Chairman of the Board

Date: May 12, 2006

By: Robert U. Blades, Jr.*
Robert U. Blades, Jr., Director

Date: May 12, 2006

By: Charles M. Edmondson.*
Charles M. Edmondson, Director

Date: May 12, 2006

By: Stoner E. Horey*
Stoner E. Horey, Director

Date: May 12, 2006

By: Charles D. Oliver*
Charles D. Oliver, Director

Date: May 12, 2006

By: Kenneth D. Philbrick*
Kenneth D. Philbrick, Director

Date: May 12, 2006

By: Eric Shults*
Eric Shults, Director

Date: May 12, 2006

By: Sherry C. Walton*
Sherry C. Walton, Director

*By:


James P. Nicoloff, as Attorney-in-fact


STEBEN TRUST CORPORATION

POWER OF ATTORNEY

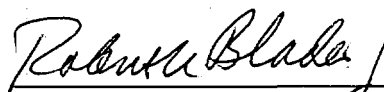
The Issuer and each person whose signature appears below hereby appoints Brenda L. Copeland and James P. Nicoloff, and each of them, as attorneys-in-fact, each with full power of substitution, to execute in their names and on behalf of the Issuer and each such person, individually and in each capacity stated below, one or more amendments (including post-effective amendments) to this Offering Statement as the attorney-in-fact acting on the premise shall from time to time deem appropriate and to file any such amendment to this Offering Statement with the Securities and Exchange Commission. This Power of Attorney may be executed in counterparts, all of which taken together shall constitute one and the same instrument.

SIGNATURES

Date: November 17, 2005


David A. Shults, Director and
Chairman of the Board

Date: November 17, 2005


Robert U. Blades, Jr., Director

Date: November 17, 2005


Charles M. Edmondson, Director

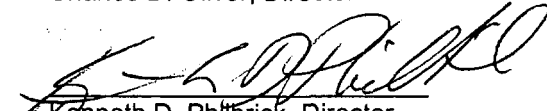
Date: November 17, 2005


Stoner E. Horey, Director

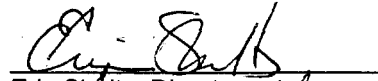
Date: November 17, 2005


Charles D. Oliver, Director

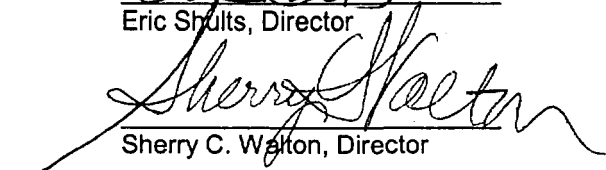
Date: November 17, 2005


Kenneth D. Philbrick, Director

Date: November 17, 2005


Eric Shults, Director

Date: November 17, 2005


Sherry C. Walton, Director

Date: November 17, 2005


Charles K. Wellington, Director